

EXHIBIT "2"

TOGUT, SEGAL & SEGAL LLP

**Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession**

Expense Summary for the Period October 1, 2007 through January 25, 2008

<u>Expense</u>	<u>Amount</u>
Court Fees	\$184,750.00
Facsimile	\$10.91
Long Distance Telephone	\$317.14
Lodging	\$369.28
Meals	\$698.81
Messenger	\$138.12
Miscellaneous	\$3,800.00
Online Research	\$791.86
Overnight Courier	\$1,094.58
Photocopies	\$1,969.30
Postage	\$33.05
Travel-airfare	\$1,038.80
Travel-ground	\$3,671.54
Total:	<u>\$198,683.39</u>